NEW JERSEY CEMETERY BOARD

July 8, 2004

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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
NEW JERSEY CEMETERY BOARD

IN THE MATTER OF

SHORELAND CEMETERY

Certificate of Authority Number 146 Administrative Action

FINAL ORDER OF DISCIPLINE

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding the Shoreland Cemetery's failure to make minimum, statutorily required deposits into the Maintenance and Preservation Trust Fund in the amount of \$6,963.40 for 1998 and \$4,536.40 for 1999. Shoreland Cemetery responded to the Provisional Order and has submitted for the Board's consideration evidence that the required payments have been made to the Fund; and has paid a civil monetary penalty in the amount of \$500.00. The Board therefore makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Shoreland Cemetery, holds Certificate of Authority Number 146, issued by the Cemetery Board on August 23, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

- 2. Pursuant to N.J.S.A. 8A: 4-5, (now N.J.S.A. 45:27-13), cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and charges for foundations installed.
- 3. Pursuant to N.J.S.A. 8A:4-12, (now N.J.S.A. 45:27-15), each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.
- 4. Shoreland Cemetery has made the required payments to the Maintenance and Preservation Trust Fund for 1998 and 1999, and has paid a civil monetary penalty in the amount of \$500.00, for its prior failure to make the deposits to its Fund in a timely manner.

CONCLUSIONS OF LAW

The failure to deposit statutorily required sums into the Maintenance and Preservation Trust Fund in a timely manner provides grounds for discipline pursuant to N.J.S.A. 45:1-21 (h).

ACCORDINGLY, IT IS ON THIS £74 DAY OF JULY, 2004, ORDERED that:

1. Having now made the required deposits and having already paid a civil monetary penalty in the amount of \$500.00, Shoreland Cemetery shall henceforth cease and desist from failing to make all statutorily required deposits into the Maintenance and Preservation Trust Fund in a timely manner.

NEW JERSEY STATE CEMETERY BOARD

By: July July Frank J. DeGeeter, Chair

No.00072402

55-760/312

Cashier's Check

Pay to the Order of

PNC BANK
PNC Bank, National Association
New Jersey

Date December 20, 1999

\$ **500.00****

SHORELAND MEMORIAL GARDENS CEMETERY REMITTER

PNG Bank, Natjonal Association

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